Cochin Village Panchayat Regulation Amendment Bill may be read in Council.

Mr. T. S. Narayana Ayyar.—I second it.

Mr. Thomas Manjuran.—The object of the Bill is to prescribe certain terms for the election of Panchayatdars, and Presidents and other people functioning in connection with Panchayats. Hon'ble members will notice that a long list is appended to the Bill consisting of groupings. The numerous Panchayats, 88 in number, have been grouped and the elections are to take place on fixed dates. It was found in practice that for want of some such arrangement, there was some confusion in the working of the Panchayats and Government considered that this Bill should be passed into law. I am also referring this to a Select Committee.

Motion put and carried.

Secretary to the Council.—The title of the Bill is the Cochin Village Panchayat Regulation Amendment Bill.

Mr. Thomas Manjuran.—I rise to move that the Bill may be referred to a Select Committee consisting of the following Members:—The Director of Public Health and Panchayats, Mr. R. Viswanathan Chettiar, Mr. C. S. Viswanatha Ayyar, Mr. T. K. Nayar, Mr. C. R. Iyyunni, Mr. Popatlal Goverdhan Lalan and the Government Advocate.

Mr. T. S. Narayana Ayyar.—I second it.

Mr. P. Raman Menon.—I suggest the name of Mr. E. Ikkanda Warriar.

Motion put and carried.

Mr. President.—The Government Advocate will be the Chairman and the Committee is to report within 2 months.

The Cochin Mechanical Lighters Excise Duty Bill.

Mr. Thomas Manjuran.—I rise to move that the Cochin Mechanical Lighters' Excise duty Bill be read in Council.

Mr. T. S. Narayana Ayyar.—I second it.

Mr. Thomas Manjuran.—The preamble attached to the Bill explains the object of the Bill. Now that we have gone in for taxing matches it stands to reason that the scheme should not lose sight of mechanical lighters. It is in force in Travan-

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core and the British Indian legislatures. We have been copying the British Indian Matches Duty laws. We have naturally to conform to similar legislation in British India. It is rather urgent and is not of a controversial nature. I move that the Bill be read in Council. I do not think that a select Committee is necessary.

Mr. T. S. Balarama Ayyar.—May I know whether there are any factories in the State or in India manufacturing mechanical lighters? If there no such factories why sould we levy customs duty now?

Mr. President.—The object of this Bill is to levy excise duty. The corollary of this will be a levy of customs duty.

Mr. T. S. Balarama Ayyar.—The levy of an excise duty contemplates the starting of factories in Cochin. So the Bill must sit till factories are started.

Mr. President.—As a matter of fact this was passed in British India simultaneously with the Matches Excise Duty Bill. It is also recognised that a Matches Duty Bill must be followed by a Mechanical Lighters Excise Duty Bill

Motion put and carried.

Secretary to the Council.—The title of the bill is the Cochin Mechanical Lighters' Excise Duty Bill.

Mr. Thomas Manjuran.—I move that the Bill may be taken into consideration.

Mr. T. S. Narayana Ayyar.—I second it.

Motion put and carried.

Mr. President.—Hereafter every motion either that the Bill may be taken into consideration or that the Bill may be referred to a Select Committee must be put down in the Agenda, because other members must know what motion is coming up. This should be the procedure in the case of non-official bills also.

Clauses 3 to 15 put and carried.

2. In this Regulation, unless there is anything repugnant in the subject or context,—

Definitions.

(a) "manufactory" means any premises wherein mechanical lighters are manufactured;

(b) "mechanical lighter" means any mechanical or chemical contrivance for causing ignition which is portable and which operates by producing a spark or flame whether by itself or when brought into contact with

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gas, and includes a mechanical lighter issued from a manufactory in an incomplete state or requiring for its completion the addition of a flint; and

(c) "owner" includes any person expressly or impliedly authorised by an owner of a manufactory to be his agent in respect of the manufactory.

Imposition of duty.

3. A duty of excise at the rate of one rupee and eight annas per lighter shall be levied on every mechanical lighter manufactured in any manufactory in Cochin and issued out of such manufactory after the commencement of this Regulation, and shall be payable by the owner of the manufactory.

Recovery of duty with penalty.

4. (1) If any duty payable under section 3 is not paid within the time fixed by rules made in that behalf under this Regulation, it shall be deemed to be an arrear, and the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding three times the amount of duty unpaid which such authority may in its discretion think it reasonable to require.

(2) An arrear of duty, or any sum recoverable in lieu thereof under this section, shall be recoverable as an arrear of land revenue and shall be recoverable in addition to, and not in substituion for any other penalty incurred under this Regulation.

Issue from manufactory.

5. No person shall issue any mechanical lighter out of a manufactory, except in accordance with the provisions of rules made in that behalf under this Regulation, or, until such rules are made, in accordance with the general or special orders of the Government.

Power of Government to prohibit import.

6. The Government may, by notification in the Cochin Government Gazette, prohibit absolutely, or with such exceptions as they think fit, the bringing of mechanical lighters into Cochin from the territory of any specified Prince or Chief in India.

Prohibition of manufacture without license.

7. From such date as may be fixed by the Government by notification in the Cochin Government Gazette in this behalf, no person shall manufacture mechanical lighters in Cochin except under and in accordance with a license to manufacture issued under this Regulation.

Penalty for issue from manufactory in contravention of section 5.

8. Whoever contravenes the provisions of section 5 shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

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9. (1) Whoever, in contravention of any notification made under section 6, imports, or attempts to import, mechanical lighters into Cochin, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to three times the amount of the duty which would be payable on the mechanical lighters if they were liable to duty in Cochin or to one thousand rupees, whichever is greater, or with both imprisonment and fine.

Penalty for import in contravention of Regulation.

(2) Whoever abets an offence punishable under sub-section (1) shall, whether such offence is or is not committed in consequence of such abetment, and notwithstanding anything contained in section 1111 of the Cochin Penal Code, be punishable with the punishment provided for the offence.

10. Whoever, without a licence to manufacture, or in contravention of the terms of such licence, manufactures mechanical lighters, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for manufacture without license.

11. Whoever evades, or attempts to evade, the payment of any duty payable by him under this Regulation, or fails to supply any information which he is required under this Regulation or the rules to supply, or knowingly supplies false information, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for evasion of duty or failure to supply information.

12. Any Court trying an offence under this Regulation may order that any mechanical lighters, together with the boxes, packing or wrappings thereof in respect of which the Court is satisfied that an offence under this Regulation has been committed, shall be forfeited to the Government.

Power of Courts to order forfeiture.

13. The law for the time being in force relating to Sea Customs and to goods the importation of which is prohibited by section 18 of the Cochin Sea Customs Regulation shall apply in respect of mechanical lighters the importation of which is prohibited by notification made under section 6 of this Regulation, and the Officers of Customs and the Officers empowered under the Cochin Sea Customs Regulation to perform the duties imposed by that Regulation on a Customs-Collector and other officers of Customs

Application of the Cochin Sea Customs Regulation, XII of 1109, to the importation of mechanical lighters.

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shall have the same powers in respect of such mechanical lighters as they have for the time being in respect of goods the importation of which is prohibited by section 18 of the Cochin Sea Customs Regulation.

Provided that the penalty for the offence specified in section 166, No. 8 of the Cochin Sea Customs Regulation, shall, where the offence is committed in relation to mechanical lighters the importation of which is prohibited under section 6 of this Regulation, be a penalty of confiscation only, and such penalty of confiscation shall not be inflicted under section 166, No. 8, of the Cochin Sea Customs Regulation, in any case where the person concerned in the offence is sent for trial under section 9 of this Regulation.

Application of the provisions of the Cochin Sea Customs Regulation, XII of 1109, to the duty on mechanical lighters

14. The Government may, by notification in the Cochin Government Gazette, declare that any of the provisions of the Cochin Sea Customs Regulation, relating to the levy of and exemption from customs duties, draw-back of duty, warehousing, offences and penalties, confiscation, and procedure relating to offences and appeals shall, with such modifications and alterations as they may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duty imposed by section 3.

Power of Government to make rules.

15. (1) The Government may, by notification in the Cochin Government Gazette, make rules to carry into effect the purposes and objects of this Regulation.

(2) In particular, and without prejudice to the generality of the fore-going power, such rules may:—

(a) provide for the assessment and collection of the duty and the authorities by whom functions under this Regulation are to be discharged, the issue of notices requiring payment, the manner in which the duty shall be payable, and the recovery of arrears;

(b) provide for the distinguishing of mechanical lighters which have been manufactured under license, or on which duty has been paid, or which are exempt from duty under this Regulation;

(c) regulate the issue of mechanical lighters out of any manufactory;

(d) impose on the owners of manufactories and on persons engaged in the sale of mechanical lighters the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information and the form of such records and returns, the particulars to be contained therein, and the manner in which they shall be verified;

(e) provide for the issuing of licenses, the form and the conditions of licences, and the fees to be charged therefor;

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(f) provide for the detention of mechanical lighters for the purpose of exacting the duty, the confiscation, otherwise than under section 12, of articles in respect of which breaches of the Regulation or rules have been committed, and the disposal of articles so detained or confiscated;

(g) authorise and regulate the inspection or search of any place or conveyance used for the manufacture, storage or carriage of mechanical lighters; and

(h) authorise and regulate the composition of offences against, or liabilities incurred under, the Regulation and rules, including composite payments in lieu of duty.

(3) In making any rule under this section the Government may provide that a breach of the rule shall, where no other penalty is provided by this Regulation, be punishable with imprisonment for any term not exceeding six months, or with fine not exceeding one thousand rupees, or with both imprisonment and fine.

Clause 1 put and carried.

1. (1) This Regulation may be called the Cochin Mechanical Lighters (Excise Duty) Regulation, of 1111.

(2) It extends to the whole of Cochin

The title and the preamble put and carried.

The Cochin Mechanical Lighters' Excise Duty Bill.

Preamble. WHEREAS it is expedient to impose an excise duty on mechanical lighters and to provide for the collection thereof; it is hereby enacted as follows.—

The whole bill put and carried.

Mr. Thomas Manjuran.—I rise to move that the Cochin Mechanical Lighters Excise Duty Bill be taken up and passed finally tomorrow.

Mr. T. S. Narayana Ayyar.—I second it.

Motion put and carried.

RESOLUTION.

Direct payment of the grant-in-aid to Primary School Teachers

Mr. I. N. Menon.—Mr. President, Sir, I move that "This Council recommends to His Highness' Government to arrange

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